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September 28

Mr. Percy H. Bennett, Chairman,
Board of Accountancy
State of New Hampshire
71 W. Pearl Street
Nashua, New Hampshire

Dear Percy:

You have inquired regarding the interpretation of this office of the meaning of the words "and has a place of business or is employed therein at the time of his application". R.L., c. 320, s. 3.

It is my opinion that the Board of Accountancy is correct in its interpretation of this requirement in the past, that is, "a principal has been required to show that he has an established place of business in New Hampshire, and an employee has been required to show, in addition to the establishment of residence, that he is regularly employed within the State by a business concern not necessarily engaged in accounting practice".

If an out-of-state principal merely conducts accounting engagements for his firm in New Hampshire, this would not satisfy the requirements of section 3, chapter 320 of the Revised Laws.

Very truly yours,

John N. Nassikas
Assistant Attorney General

JNN:HP